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08 MAY 29 PM 12:50

SIXTH DISTRICT COURT OF APPEAL

CLERK'S OFFICE, RICHARD W. KIEKING

Attorneys for the United States of America

**IN THE UNITED STATES DISTRICT COURT FOR THE  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION**

UNITED STATES OF AMERICA and  
MICHELLE BROWN, Revenue Officer,  
Petitioners,  
v.  
BONNIE CRYSTAL,  
Respondent.

NO. 98-9903

**VERIFIED PETITION TO  
ENFORCE INTERNAL  
REVENUE SERVICE SUMMONS**

Petitioners, the **UNITED STATES OF AMERICA** and its Revenue Officer,

**MICHELLE BROWN**, allege and petition as follows:

1. This proceeding is brought and this Court has jurisdiction hereof under Sections 7402(b) and 7604(a) of the Internal Revenue Code (26 U.S.C. §§ 7402 and 7604).

2. Petitioner **MICHELLE BROWN** is and at all times mentioned herein was an employee and officer of the Internal Revenue Service of the United States Department of the Treasury authorized by the Secretary of the Treasury to perform the duties and take the actions described in Sections 7602 and 7603 of the Internal Revenue Code (26 U.S.C. §§ 7602 and 7603), under Treasury Regulations §§ 301.7602-1 and 301.7603-1 (26 C.F.R. §§ 301.7602-1 and 301.7603-1).

3. Petitioner **MICHELLE BROWN** is and at all times mentioned herein was

attempting in the course of authorized duties to ascertain the assets and liabilities of **BONNIE CRYSTAL** in order to prepare a Collection Information Statement relative to the collection of certain unpaid tax liabilities of **BONNIE CRYSTAL**.

4. Petitioner **MICHELLE BROWN** is and at all times herein was attempting in the course of authorized duties to have respondent produce for inspection, examination and copying by petitioner certain records possessed by respondent which are relevant and material to attempt to ascertain the assets and liabilities of **BONNIE CRYSTAL**, for purposes of preparing a Collection Information Statement.

5. Respondent **BONNIE CRYSTAL** last known address is 1198 Essex Lane, Foster City, California which is within the venue of this Court.

6. Petitioner **MICHELLE BROWN** is informed and believes that said respondent is in possession and control of records, paper and other data regarding income, assets and liabilities, and other matters covered by said petitioner's inquiry and to which petitioners do not otherwise have access, possession, or control.

7. On April 7, 2008, in accordance with law, petitioner **MICHELLE BROWN** served a summons on respondent **BONNIE CRYSTAL** in respect to the subject matter described in paragraphs 3, 4, and 6 above, by leaving an attested copy of the summons at the last and usual place of abode of the respondent **BONNIE CRYSTAL**. The requirements of said summons are self-explanatory, and a true copy thereof is attached hereto as Exhibit A and is hereby incorporated by reference as a part of this petition.

8. The items sought by the summons described in paragraph 7 above are relevant to and can reasonably be expected to assist in the preparation of the Collection Information Statement for **BONNIE CRYSTAL**. It was and now is essential to completion of petitioner's inquiry regarding the preparation of the Collection Information Statement for **BONNIE CRYSTAL** that respondent produce the items demanded by said summons.

9. The respondent did not appear on April 21, 2008, as requested in the summons.

10. As of the date of this petition, the respondent has failed to comply with the summons.

11. All administrative steps required by the Internal Revenue Code for issuance of the

summons have been taken.

12. There has been no referral to the Department of Justice for criminal prosecution of the matters described in the summons.

**WHEREFORE**, having stated in full their petition against the respondent, petitioners pray for enforcement of the subject summons as alleged and set forth above, as follows:

A. That the named respondent herein be ordered to appear and show cause before this Court, if any, why respondent should not be compelled by this Court under 26 U.S.C. § 7604(a) to give such testimony and to produce such items as are required in the herein above-described summons;

B. That respondent be ordered by the Court to appear before the petitioner **MICHELLE BROWN** or any other designated agent, at a time and place directed by the Court and then and there give such testimony and produce such items as is required by the summons; and

C. That the Court grant the petitioner **UNITED STATES OF AMERICA** its costs in this proceeding and such other and further relief as may be necessary and proper.

**JOSEPH P. RUSSONIELLO**  
**United States Attorney**

**THOMAS MOORE**  
Assistant United States Attorney  
Chief, Tax Division



# Summons

## Collection Information Statement

In the matter of BONNIE CRYSTAL, 1198 ESSEX LANE, FOSTER CITY, CA 94404

Internal Revenue Service (*Identify Division*) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (*Identify by number or name*) SB/SE AREA 7 (27)

Periods: Form 1040 for the calendar periods ending December 31, 2000, December 31, 2001, December 31, 2002, December 31, 2004 and December 31, 2005

### The Commissioner of Internal Revenue

To: BONNIE CRYSTAL

At: 1198 ESSEX LANE, FOSTER CITY, CA 94404

You are hereby summoned and required to appear before MICHELLE BROWN, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 10/01/2007 To 04/01/2008

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

**Do not write in this space**

Business address and telephone number of IRS officer before whom you are to appear:

700 JEFFERSON AVE, SECOND FLOOR, REDWOOD CITY, CA 94063 (650) 298-0430

Place and time for appearance: At 700 JEFFERSON AVE, SECOND FLOOR, REDWOOD CITY, CA 94063



on the 21st day of April, 2008 at 10:00 o'clock a.m.

Issued under authority of the Internal Revenue Code this 7th day of April, 2008

Department of the Treasury  
Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

Form 6637 (Rev.4-2005)  
Catalog Number 25000Q

MICHELLE BROWN

Signature of issuing officer

Michelle Brown

Signature of approving officer (if applicable)

REVENUE OFFICER

Title

Revenue Officer

Title

Original - to be kept by IRS

MAY-27-2008 16:11

REDWOOD CITY

650 298 0445

P.02



# Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date	4 / 7 / 2008	Time	4:05 pm
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**How**  I handed an attested copy of the summons to the person to whom it was directed.

**Summons**

**Was**  I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).  
**Served** Taped to door in envelope addressed to TP.

Signature

Title Revenue Officer

I certify that the copy of the summons served contained the required certification.

Signature

Title

VERIFICATION

1 I, MICHELLE BROWN, pursuant to 28 U.S.C. § 1746, declare and state as follows:

2 I am a duly employed Revenue Officer in the San Jose, California office of the Internal  
3 Revenue Service of the United States Treasury Department. I am one of the petitioners making  
4 the foregoing petition. I have read and know the entire contents of the foregoing petition, and all  
5 statements of fact contained in said petition are true to the best of my own personal knowledge  
6 and recollection, and as to those facts stated upon information and belief, I believe them to be  
7 true.

8 I declare under penalty of perjury that the foregoing is true and correct.

9 Executed on 5/27/08 at Redwood City, California.

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14 MICHELLE BROWN

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